# CATE OF THE PARTY OF THE PARTY

#### CCA FAQ's

#### Why have I received a letter from CCA regarding City of Centerville Income Taxes?

Because Federal law prohibits the City of Centerville from having direct access to IRS information, the City of Centerville has contracted with the City of Cleveland Central Collection Agency ("CCA") to obtain federal income tax information to identify residents who may not have filed City of Centerville income tax returns, and who may owe delinquent income taxes to the City of Centerville. You have received the audit notice from CCA because a check of these records indicates that you have filed a federal income tax return with the Internal Revenue Service ("IRS") but not a City of Centerville Income Tax Return.

#### What action do I need to take?

You *must* respond *in writing* to CCA within thirty (30) days of the date of the notice, even if you reported a loss on your Federal tax return or believe that you don't have a tax balance due to the City of Centerville. Regardless of income type or final liability, all residents 18 years of age and older are required to file an annual City of Centerville Income Tax Return. Fill out the form located on the back of the notice and enclose a copy of all pertinent Federal tax returns and all Federal W-2 forms. Use the envelope provided with the notice to return your response to CCA. The City of Centerville will not be able to assist you with questions related to your CCA notice. All questions and correspondence you have regarding the audit notice must be directed to the CCA auditor indicated on the notice.

# How do I determine if I owe City income tax?

If you find that you have, in fact, received taxable income for which you have not previously filed a City of Centerville Income Tax Return, contact the CCA Auditor listed on the notice that you received. It is important to provide all information and documentation that might be needed to determine your income tax liability. All documentation should be mailed to Central Collection Agency, Division of Taxation, 205 W. Saint Clair Avenue, Cleveland OH 44113-1503. CCA will assist you in determining if you owe City income tax to the City of Centerville.

#### Who is CCA? Why were they selected to do this work for the City of Centerville?

CCA is the City of Cleveland Central Collection Agency. CCA collects municipal income tax for the City of Cleveland and approximately 50 other cities and villages. This special delinquency program is just a part of the overall services that CCA provides to member cities. There are close to 20 cities that have utilized CCA's expertise in working with IRS records to do this specialized delinquency work for them. Other cities in this area that have utilized this service include Dayton, Englewood, Hamilton, Trotwood and Troy.

Previously under federal law, only cities with a population in excess of 250,000 could petition the IRS to have direct access to obtain federal income tax information. With the passage of a federal bill in July 2007, cities that have direct access to IRS records can utilize these records for other cities that contract with them to do collection work. CCA previously had this direct access to IRS records for the City of Cleveland. The City of Centerville entered into an agreement with CCA in 2012 to do specialized delinquency work, accessing IRS records to identify residents who have not filed City of Centerville Income Tax Returns, and to use these records to create tax filings when necessary.

# What is CCA's phone number?

1-877-878-8587

#### What is the mailing address for CCA?

Central Collection Agency Division of Taxation 205 W. Saint Clair Avenue Cleveland, Ohio 44113-1503

#### What are their hours of operation?

7:30 AM to 4:30 PM Monday through Friday

### Who do we make the checks payable to?

CCA (Central Collection Agency)

# I contacted CCA and left a message, how long is their response time? When will be contacted?

You should be contacted within 24 hours.

# Where did CCA obtain my information? Is this legal?

CCA obtained your information from tapes provided to them by the Internal Revenue Service, and this information contains details based on the Federal Return you filed with the IRS. It is completely legal for CCA to have access to this information, and to utilize this information on behalf of the City of Centerville.

#### What will happen if I do not comply with this request for information?

If you do not comply, all resources and remedies available, such as criminal action or civil action, may be utilized to obtain compliance. Failure to file a tax return with the City of Centerville is a criminal violation, as is failure to pay tax due to the City of Centerville. Any and all collection and enforcement methods that are available will be evaluated, and appropriate action taken. For this reason, it is very important that you respond to the notice sent to you by CCA. Please feel free to contact them with any questions that you have regarding the requested information. Their special audit team is available to assist you with questions, paperwork, and with the preparation of your City of Centerville Income Tax Return.